

# CITY OF LONGMONT FINANCE DEPARTMENT

## SALES AND USE TAX DIVISION

### ANALYSIS OF TAXES

**December 2014**

#### SUMMARY

Total Taxes this Month:	\$	5,757,078
Compared to Last Year:		6,078,253
Percentage change:		(5.3) %

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# SALES AND USE TAX SUMMARY CITY OF LONGMONT

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## December 2014

### Overview

**Month of December:** Total Sales and Use Tax for the month of December decreased overall by 5.3% compared to last year. Current Sales Tax collection increased by 1.4% and current Use Tax collection decreased by 31.9%.

**Year to Date:** Total Sales and Use Tax through December increased by 7.5% for 2014. The Sales Tax component increased by 6.7% and the Use Tax component increased by 11.8%.

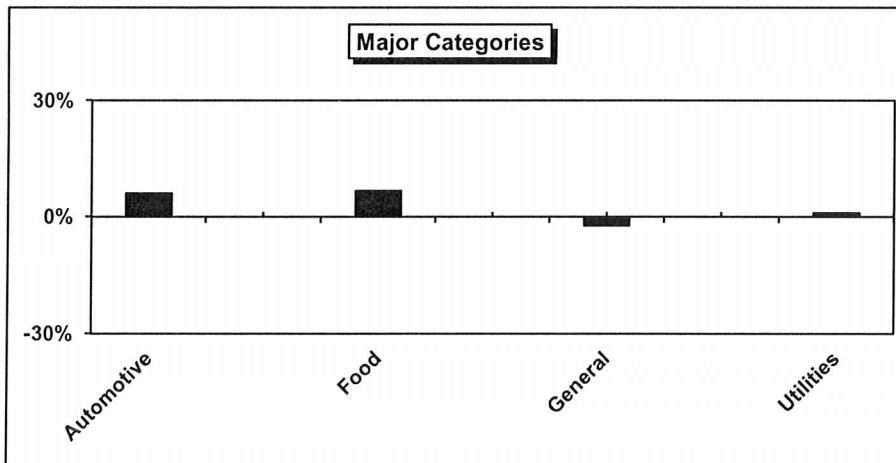
**Important note in understanding year-to-year comparative basis within this report:**

**Page 4 focuses upon total revenue** and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

**Pages 5 through 9** show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

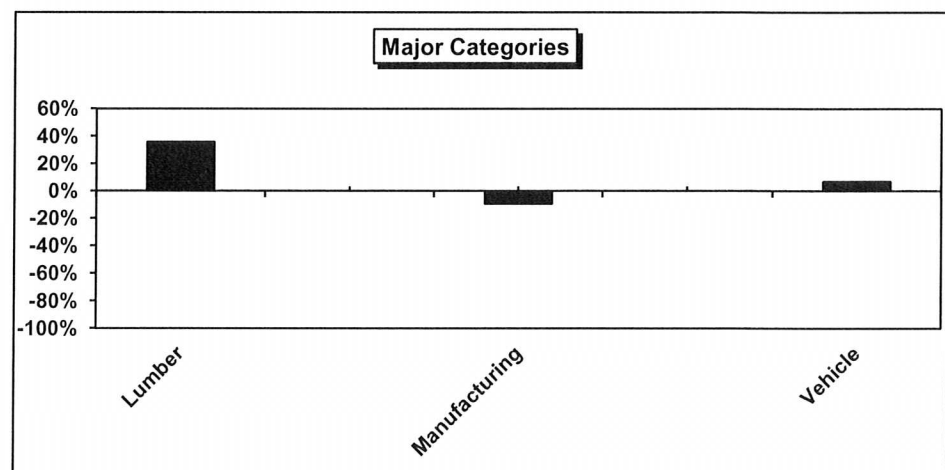
### Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.0%, 6.7%, and 1.0%, while the *General* category showed a decrease of 2.4% when compared to 2013 year to date.



### Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 35.7%, and 7.1%, while the *Manufacturing* category showed a decrease of 9.4% when compared to 2013 year to date.

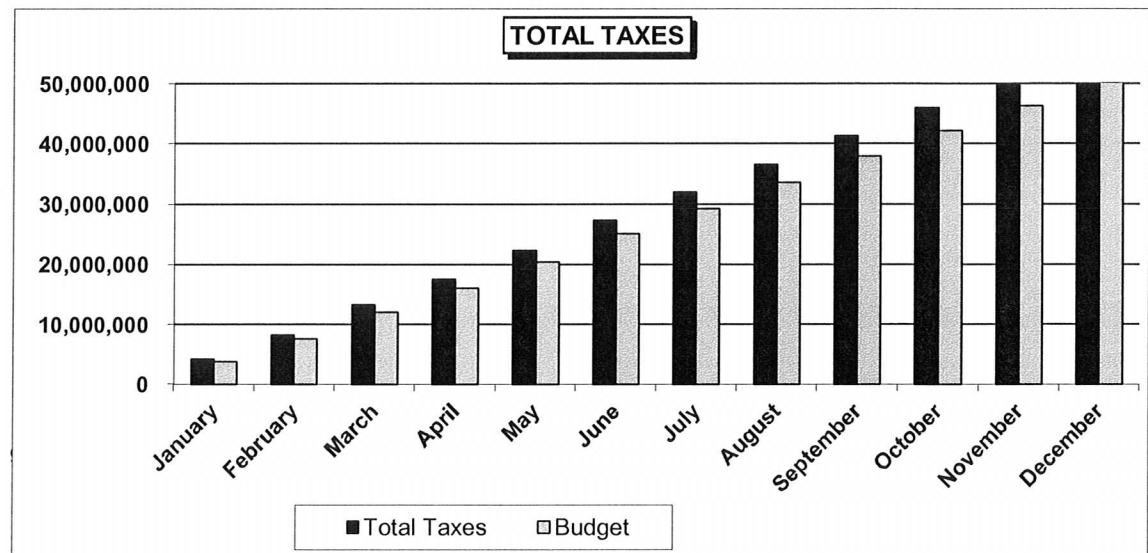


# SALES & USE TAX - BUDGET TO ACTUAL

December  
2014

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	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0	3,958,060	705,756	4,663,817
August	4,300,349	33,606,296	64.3	3,882,646	733,682	4,616,328
September	4,395,540	38,001,836	72.7	3,985,570	803,295	4,788,865
October	4,233,571	42,235,407	80.8	3,646,644	1,005,846	4,652,490
November	4,178,854	46,414,261	88.8	3,908,828	547,937	4,456,765
December	5,880,127	52,294,388	100.0	5,092,627	664,451	5,757,078
<b>Total</b>	<b>\$ 52,294,388</b>			<b>\$ 46,935,209</b>	<b>9,332,535</b>	<b>56,267,744</b>



Note: Monthly budgets are based on 5 years of historical trend.

# Revenue Growth Per Fund / Current Year to Previous Year December 2014

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	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	Sales Tax % Change 2013 - 2014	Use Tax % Change 2013 - 2014	Total % Change 2013 - 2014	% Change needed to reach budget
General Fund	26,851,343	1,031,712	27,883,055	28,662,723	1,228,190	29,890,913	6.7%	19.0%	7.2%	1.13%
PIF Fund	-	4,068,199	4,068,199	-	4,471,068	4,471,068	n/a	9.9%	9.9%	-8.15%
Other Funds	17,117,731	3,251,193	20,368,924	18,272,486	3,633,277	21,905,763	6.7%	11.8%	7.5%	-0.05%
All Funds Total	43,969,074	8,351,104	52,320,178	46,935,209	9,332,535	56,267,744	6.7%	11.8%	7.5%	-0.05%
Budgeted Increase							1.2%	-6.6%	-0.05%	

## General Fund

For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after twelve months is that the General Fund share of revenue from sales and use tax is up by 7.2%. The increase necessary to reach the 2014 budget is 1.13%.

## Public Improvement Fund

For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After twelve months, the PIF increased by 9.9%, which is above the 8.15% decrease needed to reach budget.

## Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 7.5%.

# SALES AND USE TAX

December

2014

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## ACCOUNT GROUPS

December  
2014

December  
2013

INC  
(DEC)

YTD  
2014

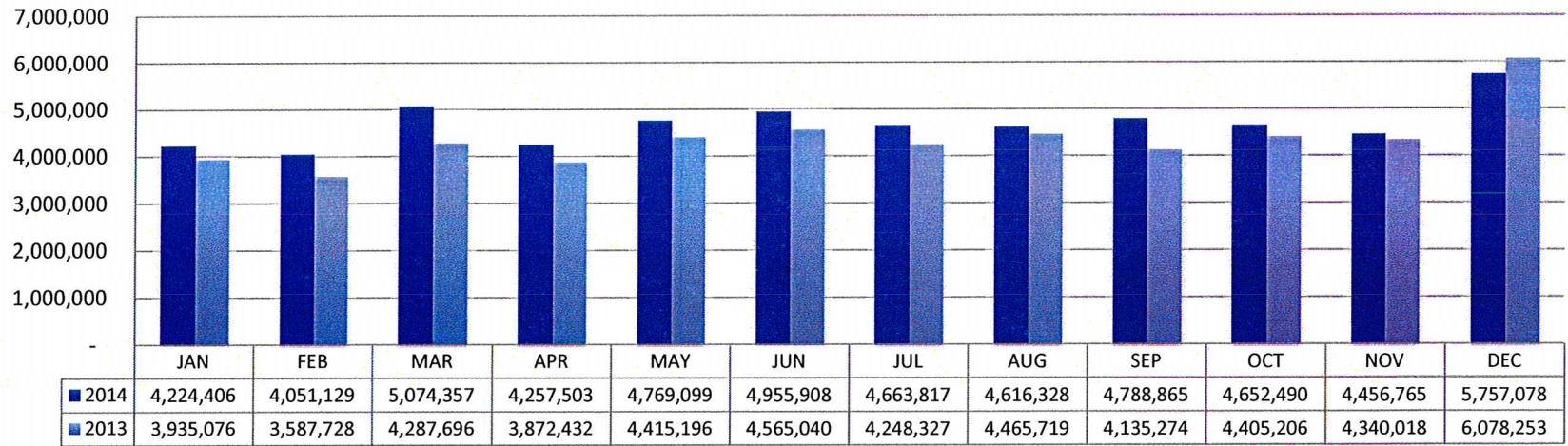
YTD  
2013

INC  
(DEC)

## GRAND TOTALS

Active Accounts	8,990	8,695	295	8,990	8,695	295
Net Taxable Sales	156,171,379	156,865,731	(0.4) %	1,439,920,580	1,361,737,172	5.7 %
<b>Net Sales Tax</b>	<b>5,048,311</b>	<b>4,978,521</b>	<b>1.4 %</b>	<b>45,839,474</b>	<b>43,295,886</b>	<b>5.9 %</b>
Delinquent Sales Tax	36,785	67,652	-	806,751	520,474	-
<b>Use Tax</b>	<b>664,451</b>	<b>975,168</b>	<b>(31.9) %</b>	<b>8,895,044</b>	<b>8,088,197</b>	<b>10.0 %</b>
Delinquent Use Tax	0	29,411	-	437,492	262,909	-
Other Revenue*	7,531	27,501	-	288,984	152,710	-
<b>Total Revenue</b>	<b>5,757,078</b>	<b>6,078,253</b>	<b>(5.3) %</b>	<b>56,267,745</b>	<b>52,320,176</b>	<b>7.5 %</b>

## Total Revenue



For reader ease, only significant items are displayed as increase / decrease percentages.

\* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

# SALES AND USE TAX

December

2014

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## ACCOUNT GROUPS

### 01000 Apparel

	December 2014	December 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	85	86	(1)	85	86	(1)
Net Taxable Sales	3,170,298	3,312,849	(4.3) %	25,529,551	25,361,370	0.7 %
<b>Net Sales Tax</b>	102,602	105,965	<b>(3.2) %</b>	825,623	819,101	<b>0.8 %</b>
Delinquent Sales Tax	801	2,069	-	5,444	6,264	-
<b>Use Tax</b>	438	332	<b>31.9 %</b>	3,562	5,513	<b>(35.4) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	247	225	-	1,466	1,200	-
<b>Total Revenue</b>	<b>104,088</b>	<b>108,591</b>	<b>(4.1) %</b>	<b>836,095</b>	<b>832,078</b>	<b>0.5 %</b>
% of Total Revenue	1.8 %	1.8 %	0.0 %	1.5 %	1.6 %	(0.1) %

### 02000 Automotive

Active Accounts	307	316	(9)	307	316	(9)
Net Taxable Sales	9,902,217	9,833,420	0.7 %	117,917,941	111,618,441	5.6 %
<b>Net Sales Tax</b>	321,216	314,210	<b>2.2 %</b>	3,771,787	3,556,891	<b>6.0 %</b>
Delinquent Sales Tax	0	2,316	-	16,638	28,469	-
<b>Use Tax</b>	4,135	2,191	<b>88.7 %</b>	46,120	29,734	<b>55.1 %</b>
Delinquent Use Tax	0	0	-	0	500	-
Other Revenue	0	0	-	3,834	12,340	-
<b>Total Revenue</b>	<b>325,351</b>	<b>318,717</b>	<b>2.1 %</b>	<b>3,838,379</b>	<b>3,627,934</b>	<b>5.8 %</b>
% of Total Revenue	5.7 %	5.2 %	0.5 %	6.8 %	6.9 %	(0.1) %

### 03000 Food

Active Accounts	489	470	19	489	470	19
Net Taxable Sales	58,597,436	53,601,387	9.3 %	490,468,815	462,394,458	6.1 %
<b>Net Sales Tax</b>	1,891,843	1,734,547	<b>9.1 %</b>	15,910,965	14,914,767	<b>6.7 %</b>
Delinquent Sales Tax	17,432	15,954	-	130,343	126,333	-
<b>Use Tax</b>	14,005	26,485	<b>(47.1) %</b>	136,649	163,012	<b>(16.2) %</b>
Delinquent Use Tax	0	0	-	34,657	15,002	-
Other Revenue	0	5,750	-	20,618	23,703	-
<b>Total Revenue</b>	<b>1,923,280</b>	<b>1,782,737</b>	<b>7.9 %</b>	<b>16,233,232</b>	<b>15,242,816</b>	<b>6.5 %</b>
% of Total Revenue	33.4 %	29.3 %	4.1 %	28.8 %	29.1 %	(0.3) %

# SALES AND USE TAX

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## ACCOUNT GROUPS

	December 2014	December 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
<b>04000 Home Furnishings</b>						
Active Accounts	244	245	(1)	244	245	(1)
Net Taxable Sales	5,718,122	5,813,587	(1.6) %	47,730,806	43,819,424	8.9 %
<b>Net Sales Tax</b>	<b>186,112</b>	<b>187,465</b>	<b>(0.7) %</b>	<b>1,473,295</b>	<b>1,391,804</b>	<b>5.9 %</b>
Delinquent Sales Tax	0	1,767	-	64,813	28,637	-
<b>Use Tax</b>	<b>2,220</b>	<b>3,938</b>	<b>(43.6) %</b>	<b>33,162</b>	<b>16,525</b>	<b>100.7 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	110	1,732	-	16,147	7,885	-
<b>Total Revenue</b>	<b>188,442</b>	<b>194,902</b>	<b>(3.3) %</b>	<b>1,587,417</b>	<b>1,444,851</b>	<b>9.9 %</b>
% of Total Revenue	3.3 %	3.2 %	0.1 %	2.8 %	2.8 %	0.0 %
<b>05000 General</b>						
Active Accounts	539	520	19	539	520	19
Net Taxable Sales	29,844,115	30,822,912	(3.2) %	246,939,862	249,038,155	(0.8) %
<b>Net Sales Tax</b>	<b>965,114</b>	<b>1,007,077</b>	<b>(4.2) %</b>	<b>7,936,169</b>	<b>8,127,388</b>	<b>(2.4) %</b>
Delinquent Sales Tax	10,146	0	-	76,750	22,386	-
<b>Use Tax</b>	<b>7,067</b>	<b>4,597</b>	<b>53.7 %</b>	<b>54,499</b>	<b>26,028</b>	<b>109.4 %</b>
Delinquent Use Tax	0	0	-	24,766	23,702	-
Other Revenue	5,807	0	-	27,211	11,286	-
<b>Total Revenue</b>	<b>988,134</b>	<b>1,011,673</b>	<b>(2.3) %</b>	<b>8,119,395</b>	<b>8,210,791</b>	<b>(1.1) %</b>
% of Total Revenue	17.2 %	16.6 %	0.6 %	14.4 %	15.7 %	(1.3) %
<b>06000 Lodging</b>						
Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,125,660	1,137,082	(1.0) %	19,650,695	18,445,215	6.5 %
<b>Net Sales Tax</b>	<b>36,649</b>	<b>37,084</b>	<b>(1.2) %</b>	<b>625,717</b>	<b>596,979</b>	<b>4.8 %</b>
Delinquent Sales Tax	0	0	-	8,771	4,572	-
<b>Use Tax</b>	<b>798</b>	<b>505</b>	<b>58.0 %</b>	<b>7,073</b>	<b>7,201</b>	<b>(1.8) %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	120	19	-	11,142	90	-
<b>Total Revenue</b>	<b>37,567</b>	<b>37,608</b>	<b>(0.1) %</b>	<b>652,703</b>	<b>608,842</b>	<b>7.2 %</b>
% of Total Revenue	0.7 %	0.6 %	0.1 %	1.2 %	1.2 %	0.0 %

# SALES AND USE TAX

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## ACCOUNT GROUPS

	December 2014	December 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
<b>07000 Lumber</b>						
Active Accounts	2,753	2,602	151	2,753	2,602	151
Net Taxable Sales	10,316,036	9,264,862	11.3 %	104,623,777	96,815,593	8.1 %
<b>Net Sales Tax</b>	332,213	281,182	<b>18.1 %</b>	3,396,081	3,072,149	<b>10.5 %</b>
Delinquent Sales Tax	3,377	0	-	11,064	49,939	-
<b>Use Tax</b>	140,239	267,753	<b>(47.6) %</b>	2,406,877	1,773,832	<b>35.7 %</b>
Delinquent Use Tax	0	0	-	0	6,238	-
Other Revenue	989	0	-	4,461	14,570	-
<b>Total Revenue</b>	<b>476,818</b>	<b>548,935</b>	<b>(13.1) %</b>	<b>5,818,483</b>	<b>4,916,728</b>	<b>18.3 %</b>
% of Total Revenue	8.3 %	9.0 %	(0.7) %	10.3 %	9.4 %	0.9 %

## 08000 Professional

Active Accounts	1,976	1,962	14	1,976	1,962	14
Net Taxable Sales	2,979,094	3,260,603	(8.6) %	23,271,974	22,314,864	4.3 %
<b>Net Sales Tax</b>	95,842	98,093	<b>(2.3) %</b>	717,468	688,466	<b>4.2 %</b>
Delinquent Sales Tax	0	6,338	-	23,275	19,437	-
<b>Use Tax</b>	56,670	51,833	<b>9.3 %</b>	744,443	346,343	<b>114.9 %</b>
Delinquent Use Tax	0	684	-	100,750	76,947	-
Other Revenue	232	0	-	26,291	23,411	-
<b>Total Revenue</b>	<b>152,744</b>	<b>156,948</b>	<b>(2.7) %</b>	<b>1,612,227</b>	<b>1,154,604</b>	<b>39.6 %</b>
% of Total Revenue	2.7 %	2.6 %	0.1 %	2.9 %	2.2 %	0.7 %

## 09000 Public Utility

Active Accounts	316	297	19	316	297	19
Net Taxable Sales	16,322,262	17,308,143	(5.7) %	157,597,595	151,153,206	4.3 %
<b>Net Sales Tax</b>	533,333	530,497	<b>0.5 %</b>	4,931,877	4,883,683	<b>1.0 %</b>
Delinquent Sales Tax	0	34,126	-	96,800	44,784	-
<b>Use Tax</b>	12,597	17,153	<b>(26.6) %</b>	107,702	88,856	<b>21.2 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	20,462	2,451	-
<b>Total Revenue</b>	<b>545,930</b>	<b>581,776</b>	<b>(6.2) %</b>	<b>5,156,841</b>	<b>5,019,774</b>	<b>2.7 %</b>
% of Total Revenue	9.5 %	9.6 %	(0.1) %	9.2 %	9.6 %	(0.4) %

# SALES AND USE TAX

December

2014

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## ACCOUNT GROUPS

	December 2014	December 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
<b><u>10000 Unclassified</u></b>						
Active Accounts	1,929	1,855	74	1,929	1,855	74
Net Taxable Sales	14,797,362	20,692,230	(28.5) %	173,814,453	152,487,818	14.0 %
<b>Net Sales Tax</b>	<b>477,747</b>	<b>624,608</b>	<b>(23.5) %</b>	<b>5,262,708</b>	<b>4,382,465</b>	<b>20.1 %</b>
Delinquent Sales Tax	1,058	4,366	-	333,453	175,956	-
<b>Use Tax</b>	<b>64,682</b>	<b>180,818</b>	<b>(64.2) %</b>	<b>575,716</b>	<b>890,800</b>	<b>(35.4) %</b>
Delinquent Use Tax	0	0	-	1,495	57,720	-
Other Revenue	0	0	-	69,416	26,811	-
<b>Total Revenue</b>	<b>543,487</b>	<b>809,792</b>	<b>(32.9) %</b>	<b>6,242,788</b>	<b>5,533,752</b>	<b>12.8 %</b>
% of Total Revenue	9.4 %	13.3 %	(3.9) %	11.1 %	10.6 %	0.5 %

## **11200 Home Occupations**

Active Accounts	113	113	0	113	113	0
Net Taxable Sales	731,383	518,240	41.1 %	6,322,170	4,784,012	32.2 %
<b>Net Sales Tax</b>	<b>22,319</b>	<b>16,563</b>	<b>34.8 %</b>	<b>167,895</b>	<b>152,830</b>	<b>9.9 %</b>
Delinquent Sales Tax	1,193	0	-	33,424	0	-
<b>Use Tax</b>	<b>568</b>	<b>459</b>	<b>23.7 %</b>	<b>657</b>	<b>520</b>	<b>26.3 %</b>
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	26	17	-	4,807	198	-
<b>Total Revenue</b>	<b>24,106</b>	<b>17,039</b>	<b>41.5 %</b>	<b>206,783</b>	<b>153,548</b>	<b>34.7 %</b>
% of Total Revenue	0.4 %	0.3 %	0.1 %	0.4 %	0.3 %	0.1 %

## **12000 Manufacturing**

Active Accounts	219	209	10	219	209	10
Net Taxable Sales	2,667,394	1,300,416	105.1 %	26,052,941	23,504,616	10.8 %
<b>Net Sales Tax</b>	<b>83,321</b>	<b>41,230</b>	<b>102.1 %</b>	<b>819,889</b>	<b>709,363</b>	<b>15.6 %</b>
Delinquent Sales Tax	2,778	716	-	5,976	13,697	-
<b>Use Tax</b>	<b>116,025</b>	<b>177,467</b>	<b>(34.6) %</b>	<b>1,631,601</b>	<b>1,800,505</b>	<b>(9.4) %</b>
Delinquent Use Tax	0	28,727	-	275,824	82,800	-
Other Revenue	0	19,758	-	83,129	28,765	-
<b>Total Revenue</b>	<b>202,124</b>	<b>267,898</b>	<b>(24.6) %</b>	<b>2,816,419</b>	<b>2,635,130</b>	<b>6.9 %</b>
% of Total Revenue	3.5 %	4.4 %	(0.9) %	5.0 %	5.0 %	0.0 %

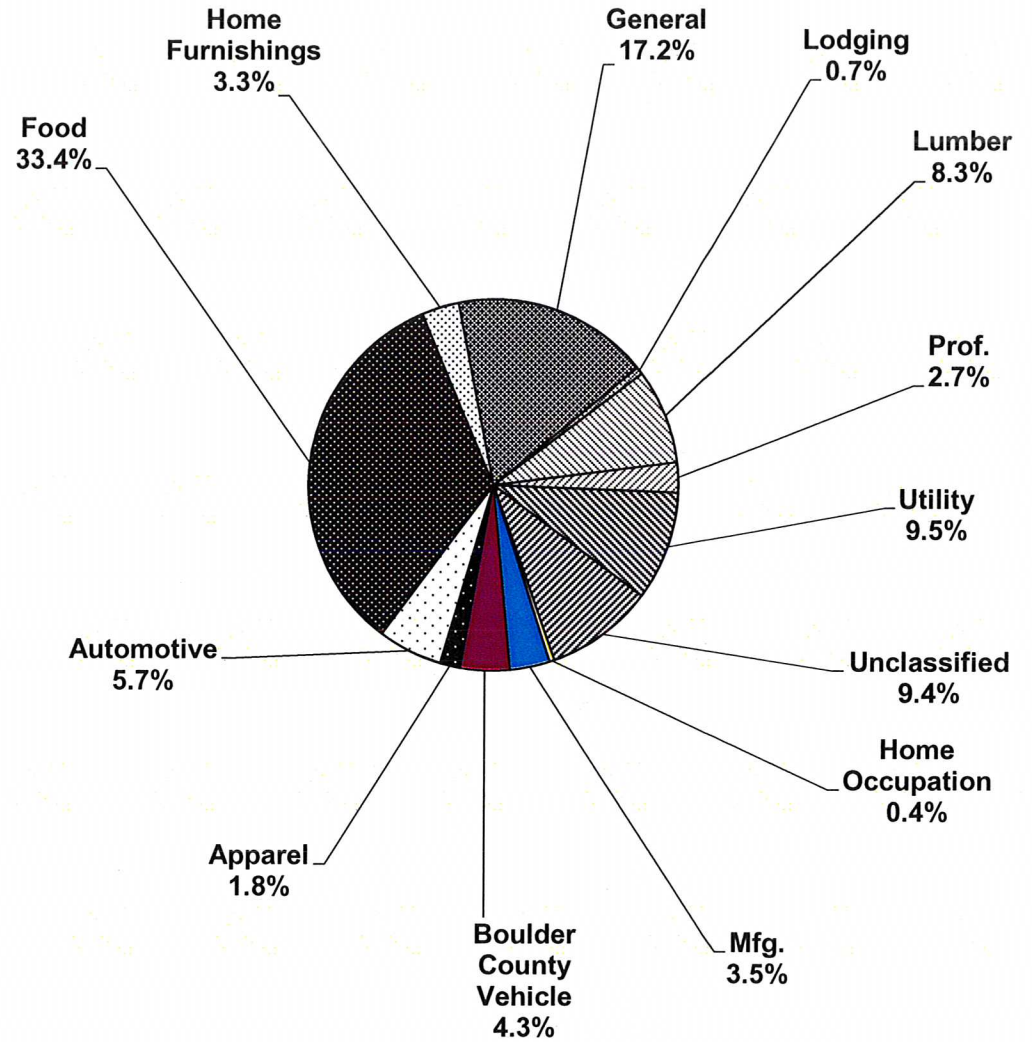
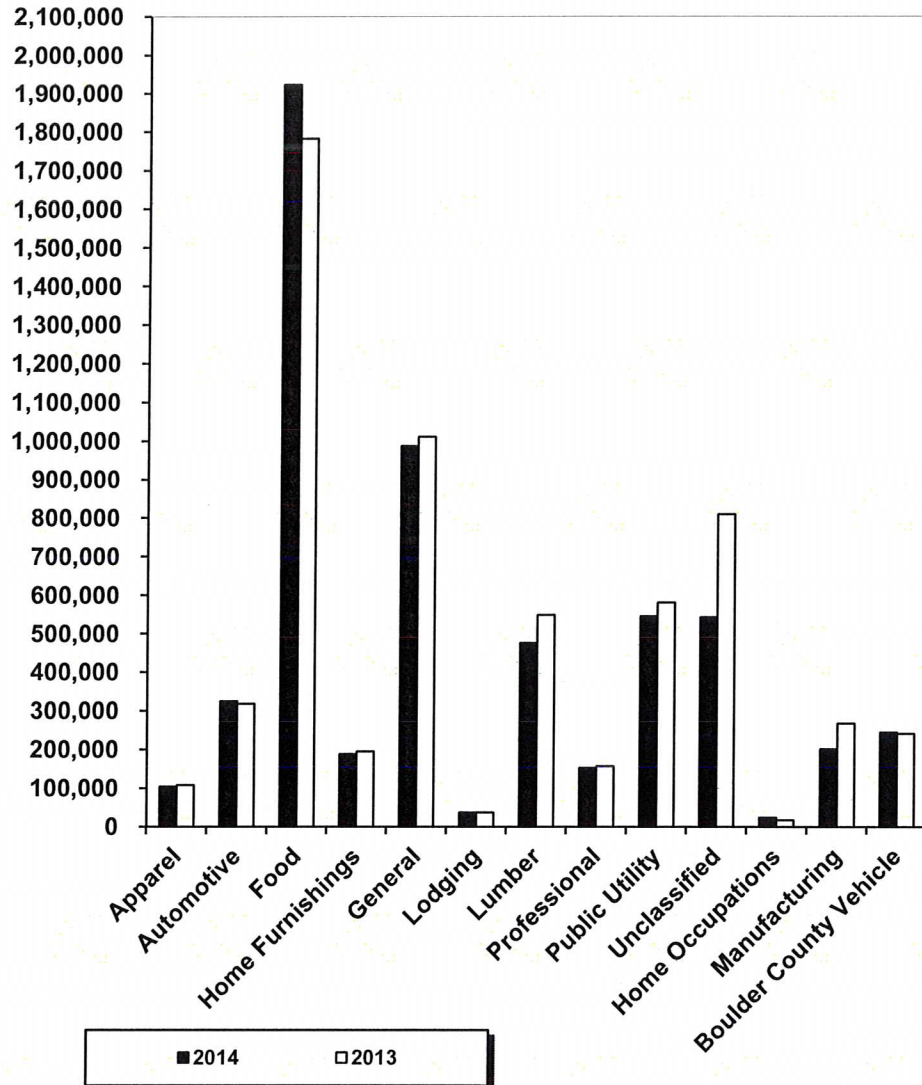
## **00000 Boulder County Vehicle**

<b>Use Tax</b>	<b>245,007</b>	<b>241,637</b>	<b>1.4 %</b>	<b>3,146,983</b>	<b>2,939,328</b>	<b>7.1 %</b>
% of Total Revenue	4.3 %	4.0 %	0.3 %	5.6 %	5.6 %	0.0 %

# Net Sales & Use Tax by Industry Type

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For The Month Of  
December  
2014



# SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		December 2014						
ACCOUNT GROUP	ACTIVE		December	December	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2014	2013	(DECR)	2014	2013	(DECR)
Apparel	85	Net Taxable Sales	3,170,298	3,312,849	(4.3) %	25,529,551	25,361,370	0.7 %
01000		Total Revenue	104,088	108,591	(4.1) %	836,095	832,078	0.5 %
Automotive	307	Net Taxable Sales	9,902,217	9,833,420	0.7 %	117,917,941	111,618,441	5.6 %
02000		Total Revenue	325,351	318,717	2.1 %	3,838,379	3,627,934	5.8 %
Food	489	Net Taxable Sales	58,597,436	53,601,387	9.3 %	490,468,815	462,394,458	6.1 %
03000		Total Revenue	1,923,280	1,782,737	7.9 %	16,233,232	15,242,816	6.5 %
Home Furnishings	244	Net Taxable Sales	5,718,122	5,813,587	(1.6) %	47,730,806	43,819,424	8.9 %
04000		Total Revenue	188,442	194,902	(3.3) %	1,587,417	1,444,851	9.9 %
General	539	Net Taxable Sales	29,844,115	30,822,912	(3.2) %	246,939,862	249,038,155	(0.8) %
05000		Total Revenue	988,134	1,011,673	(2.3) %	8,119,395	8,210,791	(1.1) %
Lodging	19	Net Taxable Sales	1,125,660	1,137,082	(1.0) %	19,650,695	18,445,215	6.5 %
06000		Total Revenue	37,567	37,608	(0.1) %	652,703	608,842	7.2 %
Lumber	2,753	Net Taxable Sales	10,316,036	9,264,862	11.3 %	104,623,777	96,815,593	8.1 %
07000		Total Revenue	476,818	548,935	(13.1) %	5,818,483	4,916,728	18.3 %
Professional	1,976	Net Taxable Sales	2,979,094	3,260,603	(8.6) %	23,271,974	22,314,864	4.3 %
08000		Total Revenue	152,744	156,948	(2.7) %	1,612,227	1,154,604	39.6 %
Public Utility	316	Net Taxable Sales	16,322,262	17,308,143	(5.7) %	157,597,595	151,153,206	4.3 %
09000		Total Revenue	545,930	581,776	(6.2) %	5,156,841	5,019,774	2.7 %
Unclassified	1,929	Net Taxable Sales	14,797,362	20,692,230	(28.5) %	173,814,453	152,487,818	14.0 %
10000		Total Revenue	543,487	809,792	(32.9) %	6,242,788	5,533,752	12.8 %
Home Occupations	113	Net Taxable Sales	731,383	518,240	41.1 %	6,322,170	4,784,012	32.2 %
11200		Total Revenue	24,106	17,039	41.5 %	206,783	153,548	34.7 %
Manufacturing	219	Net Taxable Sales	2,667,394	1,300,416	105.1 %	26,052,941	23,504,616	10.8 %
12000		Total Revenue	202,124	267,898	(24.6) %	2,816,419	2,635,130	6.9 %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	245,007	241,637	1.4 %	3,146,983	2,939,328	7.1 %
GRAND TOTALS	8,990	Net Taxable Sales	156,171,379	156,865,731	(0.4) %	1,439,920,580	1,361,737,172	5.7 %
		Total Revenue	5,757,078	6,078,253	(5.3) %	56,267,745	52,320,176	7.5 %

<b>1000 Apparel</b>	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
<b>2000 Automotive</b>	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
<b>3000 Food</b>	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
<b>4000 Home Furnishings</b>	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
<b>5000 General</b>	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
<b>6000 Lodging</b>	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
<b>7000 Lumber</b>	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
<b>8000 Professional</b>	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
<b>9000 Public Utility</b>	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
<b>10000 Unclassified Group - Retail</b>	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
<b>11000 Home Occupation</b>	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
<b>12000 Manufacturing</b>	This category includes all manufacturing processes that occur in the City of Longmont.

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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December

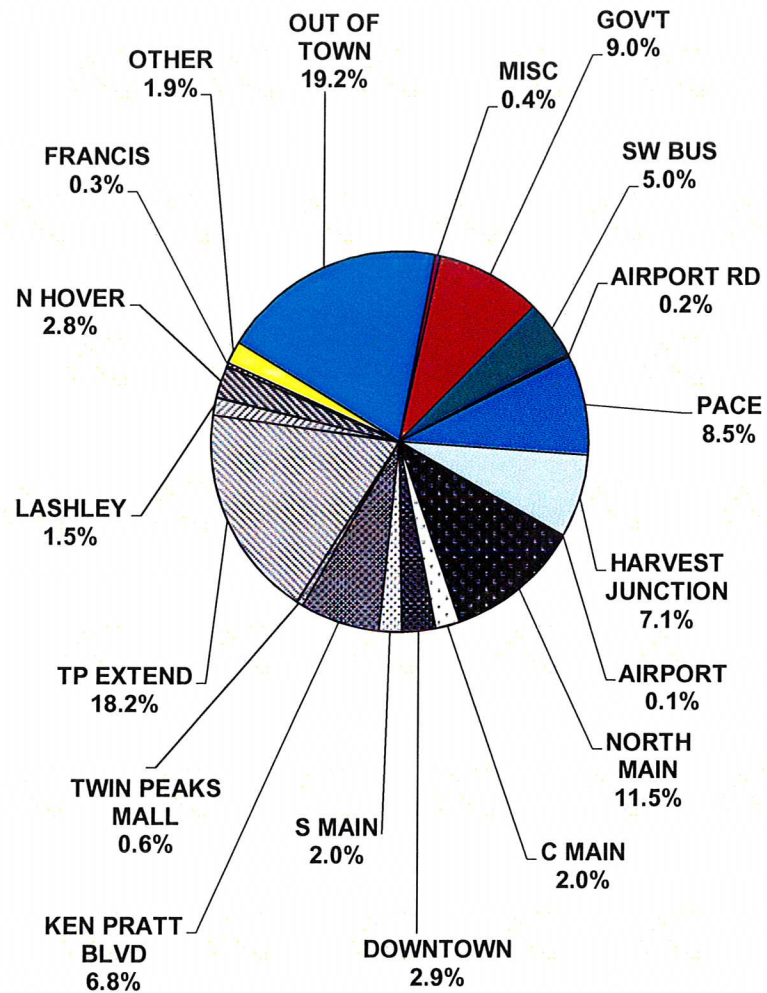
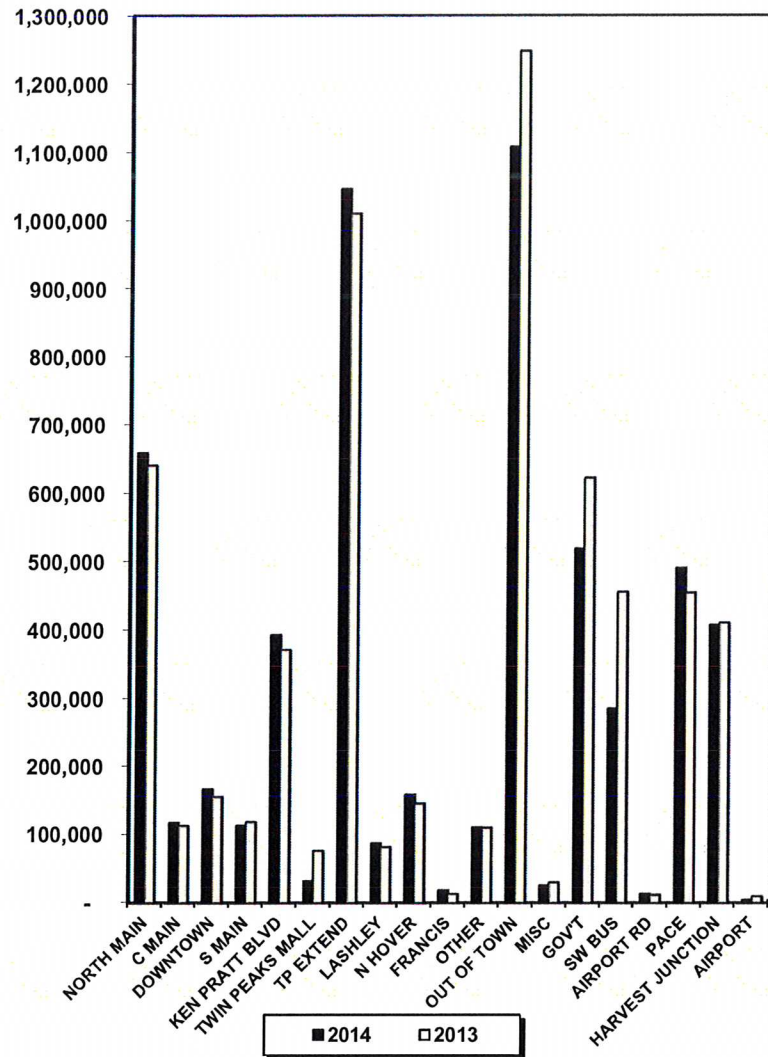
2014

LOCATION		% OF TOTAL	December 2014	December 2013	INCR/ (DECR)	YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.7%	19,812,228	19,331,018	2.5 %	188,287,490	185,255,142	1.6 %
	Total Revenue	11.5%	659,340	640,968	2.9 %	6,241,396	6,103,794	2.3 %
CENTRAL MAIN	Net Taxable Sales	2.2%	3,500,091	3,462,651	1.1 %	38,933,933	33,704,396	15.5 %
	Total Revenue	2.0%	117,253	112,635	4.1 %	1,274,012	1,106,154	15.2 %
DOWNTOWN	Net Taxable Sales	3.2%	5,040,474	4,595,467	9.7 %	50,766,557	46,511,994	9.1 %
	Total Revenue	2.9%	166,514	155,392	7.2 %	1,669,672	1,548,938	7.8 %
SOUTH MAIN	Net Taxable Sales	2.2%	3,404,679	3,455,238	(1.5) %	42,127,933	42,193,804	(0.2) %
	Total Revenue	2.0%	113,186	118,251	(4.3) %	1,395,108	1,381,201	1.0 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.6%	11,899,677	11,012,661	8.1 %	118,249,857	100,151,836	18.1 %
	Total Revenue	6.8%	393,278	371,522	5.9 %	3,893,083	3,350,250	16.2 %
TWIN PEAKS MALL	Net Taxable Sales	0.6%	941,692	2,315,985	(59.3) %	11,487,627	23,397,371	(50.9) %
	Total Revenue	0.6%	31,768	76,185	(58.3) %	382,324	768,175	(50.2) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.3%	31,631,281	30,257,647	4.5 %	267,751,994	260,546,160	2.8 %
	Total Revenue	18.2%	1,046,014	1,010,089	3.6 %	8,828,292	8,661,688	1.9 %
LASHLEY	Net Taxable Sales	1.6%	2,473,350	2,379,368	3.9 %	28,720,728	27,966,880	2.7 %
	Total Revenue	1.5%	86,725	81,374	6.6 %	979,391	964,140	1.6 %
NORTH HOVER	Net Taxable Sales	3.1%	4,814,175	4,305,016	11.8 %	34,130,373	33,802,805	1.0 %
	Total Revenue	2.8%	158,595	145,357	9.1 %	1,120,996	1,124,360	(0.3) %
FRANCIS	Net Taxable Sales	0.3%	545,240	450,395	21.1 %	6,008,692	6,008,743	(0.0) %
	Total Revenue	0.3%	18,272	12,686	44.0 %	202,082	192,441	5.0 %
ALL OTHERS	Net Taxable Sales	1.8%	2,887,527	2,394,699	20.6 %	32,215,314	29,719,913	8.4 %
	Total Revenue	1.9%	110,359	109,675	0.6 %	1,286,240	1,119,212	14.9 %
OUT OF TOWN	Net Taxable Sales	20.8%	32,482,219	38,550,244	(15.7) %	295,411,262	262,064,061	12.7 %
	Total Revenue	19.2%	1,108,017	1,247,926	(11.2) %	10,039,687	9,006,351	11.5 %
MISCELLANEOUS	Net Taxable Sales	0.5%	719,829	864,406	(16.7) %	4,676,279	7,838,982	(40.3) %
	Total Revenue	0.4%	25,066	29,602	(15.3) %	164,099	271,710	(39.6) %
CITY, BLDR CO	Net Taxable Sales	2.9%	4,528,888	4,033,811	12.3 %	53,165,940	51,022,147	4.2 %
	Total Revenue	9.0%	519,624	623,219	(16.6) %	7,225,629	6,331,334	14.1 %
SW BUSINESS	Net Taxable Sales	2.3%	3,636,612	2,677,717	35.8 %	44,945,846	40,413,726	11.2 %
	Total Revenue	5.0%	286,093	456,389	(37.3) %	4,180,233	3,421,405	22.2 %
AIRPORT ROAD	Net Taxable Sales	0.3%	405,115	314,291	28.9 %	4,924,152	3,270,777	50.5 %
	Total Revenue	0.2%	13,222	11,426	15.7 %	165,126	105,188	57.0 %
PACE	Net Taxable Sales	9.5%	14,881,704	13,850,024	7.4 %	112,019,669	107,528,324	4.2 %
	Total Revenue	8.5%	491,177	455,117	7.9 %	3,704,058	3,537,366	4.7 %
HARVEST JUNCTION	Net Taxable Sales	8.0%	12,450,523	12,348,168	0.8 %	105,368,012	99,545,611	5.8 %
	Total Revenue	7.1%	408,117	411,203	(0.8) %	3,482,167	3,278,983	6.2 %
AIRPORT	Net Taxable Sales	0.1%	116,075	266,925	(56.5) %	728,922	794,499	(8.3) %
	Total Revenue	0.1%	4,458	9,237	(51.7) %	34,150	47,486	(28.1) %
TOTALS	Net Taxable Sales	100%	156,171,379	156,865,731	(0.4) %	1,439,920,580	1,361,737,171	5.7 %
	Total Revenue	100%	5,757,078	6,078,253	(5.3) %	56,267,745	52,320,176	7.5 %

# SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

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For The Month Of  
December  
2014



## DESIGNATION

## APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

**NORTH MAIN**

**N** Business between TERRY and EMERY from HWY 66 to 17TH AVE.

**CENTRAL MAIN**

**C** Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

**DOWNTOWN**

**D** Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

**SOUTH MAIN**

**S** Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

**KEN PRATT BOULEVARD**

**F** Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

**TWIN PEAKS MALL**

**T** Business on the TWIN PEAKS MALL Complex.

**TW PKS SQ EXTENDED**

**P** Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

**LASHLEY**

**L** Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

**NORTH HOVER**

**H** Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

**FRANCIS**

**R** Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

**ALL OTHERS**

**E** All other licensed business within the City limits of Longmont.

**OUT OF TOWN**

**O** All out of town Business licensed to collect Longmont taxes.

**AIRPORT**

**A** Business located at the Vance Brand Municipal Airport

**MISCELLANEOUS**

**X** Non-licensed and Temporary Business.

**CITY, BLDR CO**

**V** City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

**SW BUSINESS**

**W** Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

**AIRPORT ROAD**

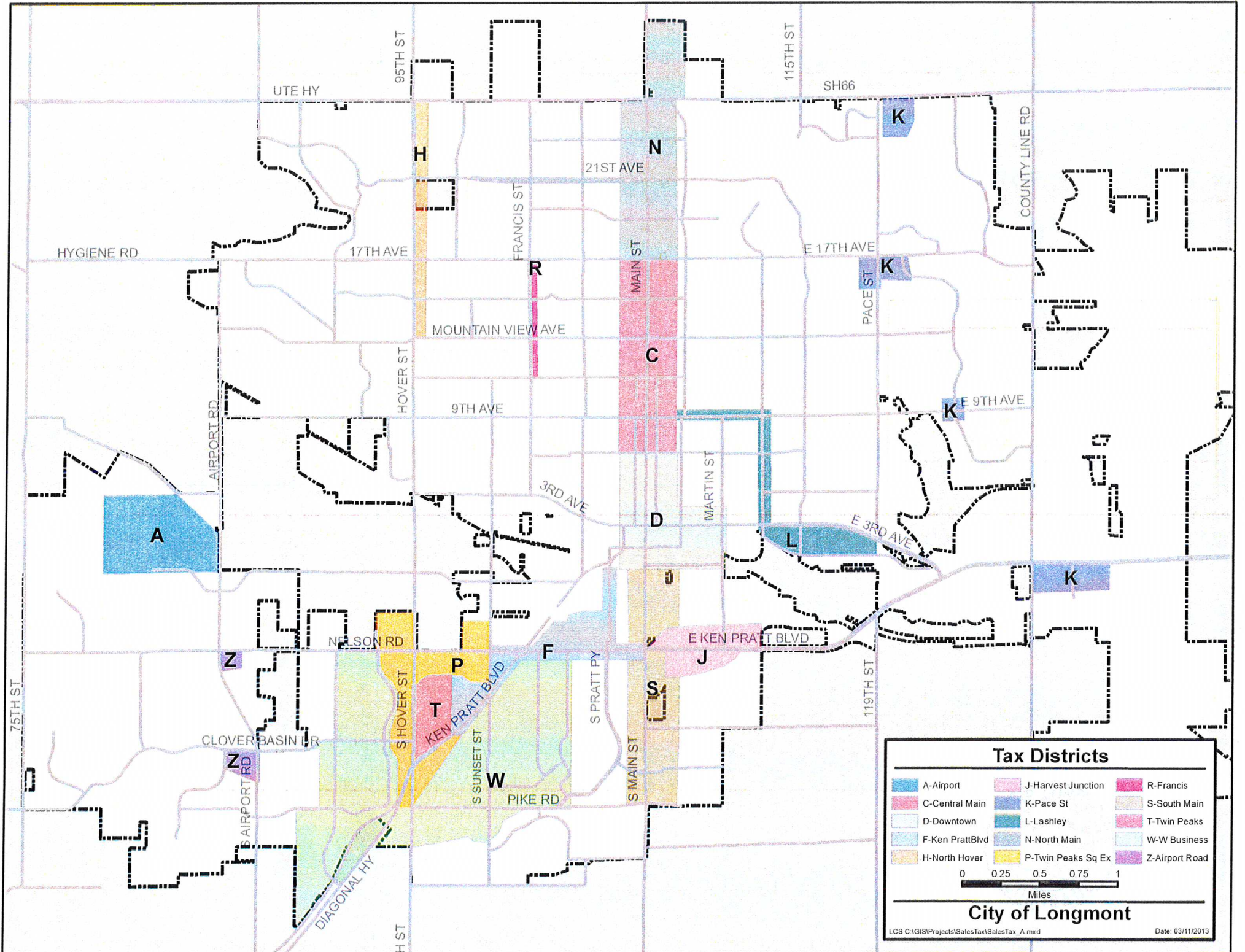
**Z** Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

**PACE STREET**

**K** Business generally located on and east of PACE STREET and South of HIGHWAY 66.

**HARVEST JUNCTION**

**J** Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



### Tax Districts

A-Airport	J-Harvest Junction	R-Francis
C-Central Main	K-Pace St	S-South Main
D-Downtown	L-Lashley	T-Twin Peaks
F-Ken Pratt Blvd	N-North Main	W-W Business
H-North Hover	P-Twin Peaks Sq Ex	Z-Airport Road

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Miles

### City of Longmont

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Date: 03/11/2013

**LODGERS TAX**  
**December**  
**2014**

	<b>2014 MONTHLY</b>	<b>PERCENT CHANGE</b>	<b>2013 MONTHLY</b>	<b>2014 YTD</b>	<b>PERCENT CHANGE</b>	<b>2013 YTD</b>
<b>January</b>	20,874	8.0 %	19,327	20,874	8.0 %	19,327
<b>February</b>	20,706	8.5 %	19,082	41,580	8.3 %	38,409
<b>March</b>	30,363	41.9 %	21,399	71,943	20.3 %	59,808
<b>April</b>	27,169	12.3 %	24,201	99,112	18.0 %	84,009
<b>May</b>	37,126	12.7 %	32,952	136,238	16.5 %	116,961
<b>June</b>	38,689	13.3 %	34,157	174,927	15.8 %	151,118
<b>July</b>	42,948	3.2 %	41,611	217,875	13.0 %	192,729
<b>August</b>	37,733	(4.1) %	39,344	255,608	10.1 %	232,073
<b>September</b>	36,859	5.2 %	35,038	292,467	9.5 %	267,110
<b>October</b>	31,360	(12.7) %	35,903	323,827	6.9 %	303,014
<b>November</b>	21,313	(10.0) %	23,692	345,140	5.6 %	326,705
<b>December</b>	19,627	(0.1) %	19,647	364,767	5.3 %	346,352
<b>Total</b>	<b>\$ 364,767</b>	5.3 %	<b>\$ 346,352</b>			